



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GOODMAN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 356
GOODMAN, WI 54125

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GOODMAN SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 356
GOODMAN, WI 54125

When was utility organized? 7/1/1980

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SANDY STEC

Title: BOOKKEEPER

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: RANDALL BEARD

Title: CPA

Office Address: WIPFLI LLP

43 A W DAVENPORT
RHINELANDER, WI 54501

Telephone: (714) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JAMES STANKEVICH

Title: SUPERINTENDENT

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RANDALL BEARD

Title: CPA

Office Address: WIPFLI LLP
43 A W DAVENPORT
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: JANUARY1, 2003 THRU DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: JAMES STANKEVICH

Title: SUPERINTENDENT

Office Address:
P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

E-mail Address:

Name: PAMELA BURBEY

Title: SECRETARY - TREASURER

Office Address:
P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

E-mail Address:

Name: PATRICK KOWALKOWSKI

Title: COMMISSIONER

Office Address:
P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

E-mail Address:

Name of utility commission/committee: GOODMAN SANITARY DISTRICT NO. 1

Names of members of utility commission/committee:

PAMELA BURBEY, SECRETARY - TREASURER
PATRICK KOWALKOWSKI, COMMISSIONER

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	113,895	108,897	1
Operating Expenses:			
Operation and Maintenance Expense (401)	72,798	63,145	2
Depreciation Expense (403)	16,141	37,361	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,602	2,750	5
Total Operating Expenses	91,541	103,256	
Net Operating Income	22,354	5,641	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	22,354	5,641	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	517	2,471	9
Miscellaneous Nonoperating Income (421)	(30,649)	(92,881)	10
Total Other Income	(30,132)	(90,410)	
Total Income	(7,778)	(84,769)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	21,340	0	12
Total Miscellaneous Income Deductions	21,340	0	
Income Before Interest Charges	(29,118)	(84,769)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,290	20,367	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	19,290	20,367	
Net Income	(48,408)	(105,136)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(491,793)	(386,657)	19
Balance Transferred from Income (433)	(48,408)	(105,136)	20
Miscellaneous Credits to Surplus (434)	3,270,929	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,730,728	(491,793)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	113,895		113,895	1
Total (Acct. 400):	113,895	0	113,895	
Operation and Maintenance Expense (401):				
Derived	72,798		72,798	2
Total (Acct. 401):	72,798	0	72,798	
Depreciation Expense (403):				
Derived	16,141		16,141	3
Total (Acct. 403):	16,141	0	16,141	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	2,602		2,602	5
Total (Acct. 408):	2,602	0	2,602	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	22,354	0	22,354	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME	517	0	517	10
Total (Acct. 419):	517	0	517	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water			0	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONREGULATED SEWER	(30,649)	0	(30,649) 12
Total (Acct. 421):	(30,649)	0	(30,649)
TOTAL OTHER INCOME:	(30,132)	0	(30,132)

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	21,340	21,340 14
NONE	0	0	0 15
Total (Acct. 426):	0	21,340	21,340
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	21,340	21,340

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	19,290	[REDACTED]	19,290 16
Total (Acct. 427):	19,290	0	19,290

Amortization of Debt Discount and Expense (428):

NONE	0	[REDACTED]	0 17
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0	[REDACTED]	0 18
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0	[REDACTED]	0 19
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0	[REDACTED]	0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	19,290	0	19,290
NET INCOME:	(27,068)	(21,340)	(48,408)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(491,793)	0	(491,793) 22
Total (Acct. 216):	(491,793)	0	(491,793)
Balance Transferred from Income (433):			
Derived	(27,068)	(21,340)	(48,408) 23
Total (Acct. 433):	(27,068)	(21,340)	(48,408)
Miscellaneous Credits to Surplus (434):			
TRANSFER TO CONTRIBUTED PLANT	0	3,270,929	3,270,929 24
Total (Acct. 434):	0	3,270,929	3,270,929
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 27
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(518,861)	3,249,589	2,730,728

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	113,895	0	0	0	113,895	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	423				423	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	113,472	0	0	0	113,472	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,738,474	1,729,688	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	729,566	443,218	2
Net Utility Plant	1,008,908	1,286,470	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,893,373	3,877,427	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,398,868	724,554	4
Net Nonutility Property	2,494,505	3,152,873	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	45,830	53,860	7
Total Other Property and Investments	2,540,335	3,206,733	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	43,737	69,305	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	32,140	32,357	11
Other Accounts Receivable (143)	20,452	21,008	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	35,534	27,309	14
Materials and Supplies (150)	1,737	1,668	15
Prepayments (165)	2,749	2,205	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	136,349	153,852	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,685,592	4,647,055	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,102	1,102	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,730,728	(491,793)	23
Total Proprietary Capital	2,731,830	(490,691)	
LONG-TERM DEBT			
Bonds (221)	245,417	269,729	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	693,576	730,329	26
Total Long-Term Debt	938,993	1,000,058	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,950	8,955	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,345	1,252	31
Interest Accrued (237)	8,881	9,419	32
Other Current and Accrued Liabilities (238)	1,593	2,948	33
Total Current and Accrued Liabilities	14,769	22,574	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	4,115,114	38
Total Liabilities and Other Credits	3,685,592	4,647,055	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,729,688	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	777,194	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	961,280	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,738,474	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	457,428	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	272,138	0	0	0	12
Total Accumulated Provision	729,566	0	0	0	
Net Utility Plant	1,008,908	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	443,218				443,218	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,141				16,141	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	330				330	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,471	0	0	0	16,471	13
Debits during year						14
Book cost of plant retired	2,261				2,261	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,261	0	0	0	2,261	19
Balance end of year (110.1)	457,428	0	0	0	457,428	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.22%					22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	21,340				21,340	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	250,798				250,798	10
Total credits	272,138	0	0	0	272,138	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	272,138	0	0	0	272,138	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.22%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,877,427	15,946		3,893,373	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,877,427	15,946	0	3,893,373	
Less accum. prov. depr. & amort. (122)	724,554	674,314		1,398,868	3
Net Nonutility Property	3,152,873	(658,368)	0	2,494,505	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	423	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	423	
Deductions:		
Accounts written off during the year: Utility Customers	423	5
Accounts written off during the year: Others		6
Total accounts written off	423	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,737	1,668	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,737	1,668	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,102	1
Changes during year (explain):		
NONE		2
Balance end of year	1,102	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
CWF-SEWER REVENUE BOND	01/01/1994	05/01/2013	0.17%	245,417	1
Total Bonds (Account 221):				245,417	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund - 9001	10/05/1994	03/15/2014	5.50%	62,411	1
State Trust Fund - 9002	10/26/1994	03/15/2014	5.50%	42,511	2
State Trust Fund - 9004	08/14/1996	03/15/2016	6.75%	19,101	3
STATE TRUST FUND 9003	10/26/1994	03/15/2014	5.50%	36,946	4
SAFE DRINKING WATER LOAN	11/22/2000	05/01/2020	1.72%	532,607	5
Total for Account 224				693,576	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,252	1
Accruals:		
Charged water department expense	2,602	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WISCONSIN WITHHOLDING	209	5
Total Accruals and other credits	2,811	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,597	7
PSC Remainder Assessment	121	8
Other (explain):		
NONE		9
Total payments and other debits	2,718	
Balance end of year	1,345	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Bonds	76	433	440	69	1
Short-term Bonds	0			0	2
Subtotal	76	433	440	69	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND - 9002	1,985	2,369	2,490	1,864	4
STATE TRUST FUND - 9003	1,726	2,059	2,164	1,621	5
STATE TRUST FUND - 9001	2,915	3,478	3,656	2,737	6
State Trust Fund - 9004	1,076	1,301	1,350	1,027	7
Clean Water Fund	0			0	8
SAFE DRINKING WATER LOAN	1,641	9,650	9,728	1,563	9
Subtotal	9,343	18,857	19,388	8,812	
Notes Payable (231)					
Note Payable - Bank North	0			0	10
Bank North for CWF Payment	0			0	11
Bank North	0			0	12
Bank One	0			0	13
Subtotal	0	0	0	0	
Total	9,419	19,290	19,828	8,881	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REGULAR SAVINGS	3,351	3
LGIP-EQUIPMENT REPLACEMENT	42,228	4
LGIP-BOND REDEMPTION	251	5
Total (Acct. 125):	45,830	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,140	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	32,140	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	20,452	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	20,452	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS	5,745	14
TAX LEVY	29,789	15
Total (Acct. 145):	35,534	
Prepayments (165):		
PREPAID INSURANCE	2,749	16
Total (Acct. 165):	2,749	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	772,501	0	0	0	772,501	1
Materials and Supplies	1,702	0	0	0	1,702	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	450,323	0	0	0	450,323	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	323,880	0	0	0	323,880	
Net Operating Income	22,354	0	0	0	22,354	7
Net Operating Income as a percent of						
Average Net Rate Base	6.90%	N/A	N/A	N/A	6.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

General footnotes

Additions to accumulated depreciation include an adjustment to establish accumulated depreciation on contributed plant.

Identification and Ownership - Contacts (Page iv)

General footnotes

ACCOUNTANT'S COMPILATION REPORT

We have compile the balance sheets of Goodman Sanitary District as of December 31, 2003 and 2002, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are the presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

Wipfli LLP

April 23, 2004

Rhineland, Wisconsin

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Sandy Stec is the new bookkeeper for the Goodman Sanitary District. She replaces Bernard Ingram who has retired.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	961,880	0	0	3,153,234	0	4,115,114	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	961,880			3,153,234		4,115,114	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	110,911	105,791	1
Total Sales of Water	110,911	105,791	
Other Operating Revenues			
Forfeited Discounts (470)	1,075	1,302	2
Other Water Revenues (474)	1,909	1,804	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	2,984	3,106	
Total Operating Revenues	113,895	108,897	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	44,248	35,892	5
General Operating Expenses (680-690)	28,550	27,253	6
Total Operation and Maintenance Expenses	72,798	63,145	
Other Operating Expenses			
Depreciation Expense (403)	16,141	37,361	7
Amortization Expense (404)		0	8
Taxes (408)	2,602	2,750	9
Total Other Operating Expenses	18,743	40,111	
Total Operating Expenses	91,541	103,256	
NET OPERATING INCOME	22,354	5,641	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	143	4,000	38,570	4
Commercial	5	720	3,634	5
Industrial	2	1,200	12,446	6
Total Metered Sales to General Customers (461)	150	5,920	54,650	
Private Fire Protection Service (462)	1		6,693	7
Public Fire Protection Service (463)	1		44,318	8
Other Sales to Public Authorities (464)	4	600	5,250	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	156	6,520	110,911	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	44,318	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	44,318	
Forfeited Discounts (470):		
Customer late payment charges	1,075	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,075	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	365	7
Other (specify):		
MISCELLANEOUS	1,544	8
Total Other Water Revenues (474)	1,909	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	23,825	22,064	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,395	2,983	3
Chemicals (630)	2,855	1,636	4
Supplies and Expenses (640)	3,540	5,443	5
Repairs of Water Plant (650)	9,104	3,379	6
Transportation Expenses (660)	529	387	7
Total Plant Operation and Maintenance Expenses	44,248	35,892	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,833	4,081	8
Office Supplies and Expenses (681)	3,350	3,392	9
Outside Services Employed (682)	6,863	5,753	10
Insurance Expense (684)	8,870	12,812	11
Employees Pensions and Benefits (686)	825	1,036	12
Regulatory Commission Expenses (688)		25	13
Miscellaneous General Expenses (689)	386	154	14
Uncollectible Accounts (690)	423	0	15
Total General Operating Expenses	28,550	27,253	
Total Operation and Maintenance Expenses	72,798	63,145	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		2,481	2,647	3
PSC Remainder Assessment		121	103	4
Other (specify): NONE			0	5
Total tax expense		2,602	2,750	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	193		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	193	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	30,000		4
Structures and Improvements (311)	37,500		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	134,181		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	201,681	0	
PUMPING PLANT			
Land and Land Rights (320)	50		12
Structures and Improvements (321)	8,376		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,025	1,663	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,000		20
Total Pumping Plant	108,451	1,663	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	85,799		22
Water Treatment Equipment (332)	434,708		23
Total Water Treatment Plant	520,507	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			193	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	193	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			30,000	4
Structures and Improvements (311)			37,500	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			134,181	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	201,681	
PUMPING PLANT				
Land and Land Rights (320)			50	12
Structures and Improvements (321)			8,376	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			81,688	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,000	20
Total Pumping Plant	0	0	110,114	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			85,799	22
Water Treatment Equipment (332)		(429,122)	5,586	23
Total Water Treatment Plant	0	(429,122)	91,385	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	634		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	340,055	8,732	26
Transmission and Distribution Mains (343)	416,049		27
Fire Mains (344)	0		28
Services (345)	89,839		29
Meters (346)	13,929	652	30
Hydrants (348)	33,197		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	893,703	9,384	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,845		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	214		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	2,094		39
Total General Plant	5,153	0	
Total utility plant in service directly assignable	1,729,688	11,047	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,729,688	11,047	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			634	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			348,787	26
Transmission and Distribution Mains (343)		(410,703)	5,346	27
Fire Mains (344)			0	28
Services (345)		(88,685)	1,154	29
Meters (346)	2,261		12,320	30
Hydrants (348)		(32,770)	427	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,261	(532,158)	368,668	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,845	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			214	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			2,094	39
Total General Plant	0	0	5,153	
Total utility plant in service directly assignable	2,261	(961,280)	777,194	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,261	(961,280)	777,194	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>0</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>0</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		429,122	429,122	23
Total Water Treatment Plant	<u>0</u>	<u>429,122</u>	<u>429,122</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>
GENERAL PLANT		
Land and Land Rights (370)		33
Structures and Improvements (371)		34
Office Furniture and Equipment (372)		35
Computer Equipment (372.1)		36
Transportation Equipment (373)		37
Other General Equipment (379)		38
Other Tangible Property (390)		39
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Water Department		40
Total utility plant in service	<u>0</u>	<u>0</u>

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		410,703	410,703 27
Fire Mains (344)			0 28
Services (345)		88,685	88,685 29
Meters (346)			0 30
Hydrants (348)		32,770	32,770 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	532,158	532,158
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	961,280	961,280
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	961,280	961,280

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			989	989	1
February			1,165	1,165	2
March			2,447	2,447	3
April			1,971	1,971	4
May			1,370	1,370	5
June			1,316	1,316	6
July			1,567	1,567	7
August			1,164	1,164	8
September			965	965	9
October			1,066	1,066	10
November			1,079	1,079	11
December			1,247	1,247	12
Total annual pumpage	0	0	16,346	16,346	
Less: Water sold				6,520	13
Volume pumped but not sold				9,826	14
Volume sold as a percent of volume pumped				40%	15
Volume used for water production, water quality and system maintenance				1,115	16
Volume related to equipment/system malfunction				6,690	17
Non-utility volume NOT included in water sales				27	18
Total volume not sold but accounted for				7,832	19
Volume pumped but unaccounted for				1,994	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				323	23
Date of maximum: 3/2/2003					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/17/2003					27
Total KWH used for pumping for the year				44,901	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
113 4TH STREET	well 1	78	18	12,902	Yes	1
209 4TH STREET	well 2	53	12	32,559	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1A	1B	1C	1
Location	113 4TH STREET	113 4TH STREET	113 4TH STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1943	1998	1998	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	150	320	320	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTORS	FORD	10
Year Installed	1943	1998	1998	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	8	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	2			14
Location	209 4TH STREET			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1984			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	150			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	25			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER	WELL 1 STORAGE TANK	WELL 2 PRESSURE TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	S	4
Year constructed	1998	1945	1984	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	170	0	0	9
				10
Total capacity in gallons (actual)	100,000	35,000	3,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.4320		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		N		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	2,659	0	0	0	2,659	1
A	D	6.000	4,752	0	0	0	4,752	2
P	D	6.000	7,144	0	0	0	7,144	3
A	D	8.000	1,845	0	0	0	1,845	4
A	S	8.000	2,665	0	0	0	2,665	5
P	D	8.000	115	0	0	0	115	6
P	T	8.000	1,100	0	0	0	1,100	7
Total Within Municipality			20,280	0	0	0	20,280	
Total Utility			20,280	0	0	0	20,280	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	170	0	0	0	170	13	1
Total Utility		170	0	0	0	170	13	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	204	40	40	0	204	38	1
0.750	3	0	0	0	3	0	2
1.000	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
Total:	218	40	40	0	218	38	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	152	5	6	1	0	40	204	1
0.750	0	1	0	1	0	1	3	2
1.000	0	2	0	0	0	0	2	3
1.500	0	1	3	2	0	1	7	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	1	0	0	1	6
Total:	152	10	9	5	0	42	218	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	29				29	2
Total Fire Hydrants	29	0	0	0	29	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account (650) Repairs of Water Plant: In 2003 repair costs to clean and repair the ozone generator and the water tower were incurred. Also costs were incurred to repair a line.

Account (680) Administrative and General Salaries: In 2003 wages were paid to an employee while recovering from surgery from an injury incurred while working for the District. Also a \$2.00 an hour raise was approved for the plant manager.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The adjustments to plant are to reclass plant purchased with contributed dollars.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments to plant are to reclassify plant purchased with contributed dollars.
